

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

FILED

FEB - 9 2011

UNITED STATES OF AMERICA,

Plaintiff,

v.

ADAMN B, RESNICK,

Defendants

MICHAEL W. DOBBINS
CLERK, U.S. DISTRICT COURT

No. 10 C 3976

Judge Hibbler
presiding

ANSWER AND AFFIRMATIVE DEFENSE

In response to the Plaintiff United States of America's Complaint, Defendant Adam Resnick, states as follows:

(Jurisdiction and Parties)

1. Jurisdiction is conferred upon the district court pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1331, 1340 and 1345.

ANSWER: Defendant admits the allegations in paragraph 1.

2. Adam B. Resnick resides in Buffalo Grove, Illinois, within the jurisdiction of this Court.

ANSWER: Defendant admits the allegations in paragraph 2.

(Reduce Income Tax Assessments to Judgment)

3. On each of the following days and in the following amounts, a delegate of the Secretary of Treasury made an assessment against Adam B. Resnick for federal income taxes as follows:

Tax Period Ended	Date of Assessment	Assessment Amount	Balance Due as of June 9, 2010
12/31/1998	6/7/1999	\$315,439.00 ¹	\$593,049.12
	6/7/1999	\$3,132.39 ²	
	6/7/1999	\$3,659.53 ³	
	10/17/2005	\$75,177.35 ²	
	2/22/2010		
12/31/1999	5/29/2000	\$57,787.00 ¹	\$136,441.38
	5/29/2000	\$577.87 ²	
	5/29/2000	\$628.55 ³	
	12/25/2000	\$2,890.39 ³	
	12/25/2000	\$2,311.48 ²	
	2/5/2001	\$1,339.40 ⁴	
	10/17/2005	\$11,557.40 ³	
12/31/2000	2/4/2002	\$284,931.00 ¹	\$705,388.17
	2/5/2001	\$870.01 ⁴	
	2/4/2002	\$64,109.47 ⁵	
	2/4/2002	\$14,246.55 ²	
	2/4/2002	\$20,781.06 ³	
	10/17/2005	\$56,986.19 ²	
12/31/2002	4/5/2004	\$17,068.00 ¹	\$14,735.30
	4/5/2004	\$1,536.12 ⁵	
	4/5/2004	\$927.78 ⁷	
	4/5/2004	\$792.35 ³	
	7/12/2004	\$1.55 ²	
	11/15/2004	\$928.09 ⁵	
	11/15/2004	\$7,574.10 ⁶	
	10/17/2005	\$801.64 ²	
	10/2/2006	\$699.65 ²	

ANSWER: Defendant admits the allegations in paragraph 3.

4. A delegate of the Secretary of the Treasury of the United States properly issued notice of the assessments described in paragraph 3, above, to Adam B. Resnick, and made demand for payment to Adam B. Resnick.

ANSWER: Defendant admits the allegations in paragraph 4.

5. Despite such notice and demand, Adam B. Resnick has failed, neglected, or refused to pay the federal income tax liabilities set forth in Paragraph 3, above, and, after the application of all abatements, payments, credits, statutory additions and other amounts, Adam B. Resnick remains liable to the United States for: (1) no less than \$593,049.12 for the income tax year ended December 31, 1998, (2) no less than \$136,441.38 for the income tax year ended December 31, 1999, (3) no less than \$705,388.17 for the income tax year ended December 31, 2000, (4) no less than \$14,735.30 for the income tax year ended December 31, 2002, and (5) interest and other statutory additions accruing from June 9, 2010. In total, Adam B. Resnick remains liable to the United States for no less than \$1,449,613.97, for the income tax years 1998, 1999, 2000, 2002.

ANSWER: Defendant denies the allegations in paragraph 5.

AFFIRMATIVE DEFENSES

6. 26 U.S.C. §6502 provides, in pertinent part, that “[w]here the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun--(1) within 10 years after the assessment of the tax . . .”


7. This case was filed on June 25, 2010. Clearly, the dates of some of the assessments for the 1998 and 1999 tax years fall outside the 10 years period of limitations.

8. Defendant tendered payment of the taxes due but the Plaintiff refused to accept tender of the payment of the taxes due.

WHEREFORE Defendant Adam Resnick respectfully requests that this court enter judgment in his favor and against Plaintiff and award Defendant its costs.

Date: February 9, 2011

Respectfully submitted,
Adam Resnick,



Adam Resnick, *pro se*
Lincolnshire, IL

CERTIFICATE OF SERVICE

I, Adam Resnick, certify that service of this document was accomplished pursuant to Rule 5(b) of the Federal Rules of Civil Procedure by first class mail properly addressed to the following persons, postage pre-paid, before 5:00 p.m. on February 9, 2011:

Raagnee Beri
U.S. Department of Justice
P.O. Box 55, Ben Franklin Station
Washington, DC 20044



Adam Resnick